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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	)	Chapter 11
	)	
TOYS "R" US, INC., et al. <sup>1</sup>	)	Case No. 17-34665 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**FINAL DECREE IN THE CHAPTER 11 CASE OF TOYS DELAWARE**

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Upon the motion (the “Motion”)<sup>2</sup> of Wayne Services Legacy Inc. (“Wayne Services”), by counsel, for entry of a final decree, pursuant to sections 105 and 350 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (as amended, the “Bankruptcy Code”) and Rule 3022 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), closing the bankruptcy case of Toys “R” Us – Delaware Inc. [Case No. 17-34669] (“Toys Delaware”), the Court finds that: (i) the estate of Toys Delaware has been fully administered; (ii) it has jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. § 1334(b); (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); (iv) the relief requested in the Motion is in the best interest of the Debtors, their estates and their creditors; (v) Wayne Services has made adequate provision

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<sup>1</sup> The debtors in these chapter 11 cases (collectively, the “Debtors”), along with the last four digits of each Debtor’s federal tax identification number, are set forth in the *Debtors’ Motion for Entry of an Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* filed on September 19, 2017 [Doc. No. 10]. The location of the Debtors’ service address is One Geoffrey Way, Wayne, NJ 07470.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings set forth in the Motion.

for the payment of all required classes under the Plan and upon making any final distribution, will have fully satisfied all classes under the Plan; (vi) proper and adequate notice of the Motion and the hearing thereon has been given and no other or further notice is necessary; and (vii) upon the record herein, after due deliberation thereon, good and sufficient cause exists for the granting of the relief set forth herein, it is hereby ORDERED, ADJUDGED and DECREED that:

1. The Motion is granted.
2. Pursuant to sections 105(a) and 350(a), the chapter 11 case of Toys Delaware shall be and hereby is closed effective as of the date of the entry of this final decree.
3. The Clerk of the Court shall enter this final decree and thereafter the docket for Toys Delaware shall be marked as "Closed."
4. This final decree is without prejudice to any party's rights to re-open the case of Toys Delaware.
5. Wayne Services is authorized, but not required to, implement the PayPal Process for the payment of the Endless Earnings Claims or enter into a similar process with another, similar entity, at its discretion.
6. Wessex Print & Signage Ltd [Claim No. 1117] and LNE Asia Ltd [Claim No. 13634] are deemed to have waived their right to any distribution under the Plan to the extent they fail to provide Wayne Services the required tax forms prior to the date this Order becomes final and non-appealable.
7. For the avoidance of doubt, (i) nothing in the Motion or in this Final Decree shall impair or modify the rights of the Non-Released Claims Trust in any respect, including any rights relating to or duties provided under the Plan, the Confirmation Order, or the Non-Released

Claims Trust Agreement, or the pursuit or prosecution of any Non-Released Claims in any court of competent jurisdiction, which shall remain unaffected by the closing of the Toys Delaware case, and (ii) nothing herein, nor the entry of the Final Decree, shall impact any adversary proceedings that have already been filed, including any such adversary proceedings filed by the Non-Released Claims Trust in the Toys Delaware bankruptcy proceeding (regardless of procedural posture) or that may be commenced in the Toys Delaware bankruptcy proceeding, including by the Non-Released Claims Trust, at any time in the future without the need for reopening the Toys Delaware case (the “Adversary Proceedings”), and notwithstanding the entry of the Final Decree, the Court will retain jurisdiction over all such Adversary Proceedings, and (iii) the Court retains jurisdiction over issues relating to the Non-Released Claims Trust as and to the extent set forth in prior orders of the Court

8. For the purposes of calculating quarterly fees payable to the Office of the United States Trustee for the Eastern District of Virginia in accordance with 28 U.S.C. § 1930(a)(6), all disbursements made by Toys Delaware, through October 17, 2019, will be included in the calculation, and Toys Delaware shall pay these amounts within fourteen days of the entry of this Order. No disbursements made by Toys Delaware after the effective date of entry of this Final Decree will be included in subsequent calculations, and no minimum quarterly fees will be payable with respect to Toys Delaware for periods after entry of this Final Decree.

9. Wayne Services is authorized to take all actions necessary to effectuate the relief granted pursuant to this final decree in accordance with the Motion.

10. The terms and conditions of this final decree shall be immediately effective and enforceable upon its entry.

11. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is hereby waived.

12. Notice of the Motion satisfies the requirements of the Bankruptcy Rules and the Local Bankruptcy Rules and is sufficient in all respects.

13. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this final decree.

Date: Oct 25 2019 /s/ Keith L. Phillips  
Richmond, Virginia United States Bankruptcy Judge

Entered on Docket: Oct 25 2019

WE ASK FOR THIS:

/s/ Jeremy S. Williams  
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SEEN AND NO OBJECTION:

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- and -

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*Office of the United States Trustee*

**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

*/s/ Jeremy S. Williams* \_\_\_\_\_